INTERNAL REVENUE SERVICE DISTRICT DIRECTOR 461 M. PEACHTREE ST: NW ATLANTA: GA 30365-0000

MAY 29 1996

Date:

GEORGIA PUBLIC POLICY FOUNDATION INC

Employer Identification Number:
58-1943161
Case Number:
586100114
Contact Person:
EP/ED CUSTOMER SERVICE UNIT
Contact Telephone Number:
(410) 962-6058

Our Letter Dated: October 29, 1991 Addendum Applies: Yes

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

District Director

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GEORGIA PUBLIC POLICY FOUNDATION

Your classification as an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code is contingent upon you continuing to meet the public support requirements of these Code sections. Please refer to Publication 557; Qualifying As Publicly Supported, under Chapter 3; for further details concerning these requirements. If your sources of support change significantly in the future, you should notify your Key District Director so that we can consider the effect if any on your foundation status.